

# County of McHenry, Illinois

## County Auditor's Quarterly Report

**Fiscal Year 2014 – 2<sup>nd</sup> Quarter**  
**For the 6 months ended May 31, 2014**



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Prepared by the County Auditor's Office:  
Pamela Palmer, County Auditor  
James Bernier, CPA, CPFO, Financial Reporting Manager/Chief Deputy Auditor

## **INTRODUCTORY SECTION**

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PAMELA PALMER  
COUNTY AUDITOR

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July 31, 2014

To the Citizens, Chairwoman of the Board, and  
Members of the Board of McHenry County, Illinois

Ladies and Gentlemen:

I am pleased to present the County Auditor's Quarterly Financial Report for McHenry County (the County) for the second quarter of fiscal year 2014. Illinois State Statutes (Chapter 55, Act 5, Section 3-1005) require the County Auditor to report quarterly to the County Board on the financial operations of the County. This report is provided to fulfill that requirement, as well as to provide timely information in assessing the County's current financial situation to all interested parties. Specifically, actual results of revenues and expenditures are presented to help assess important near-term financial objectives, including if the County is able to meet its short-term financing obligations in a timely manner, if the County's operating inflows are adequate to cover operating outflows, and if the County is financially prepared for contingencies. Additionally, schedules comparing actual expenditures to the appropriation budget are presented to help monitor compliance with the legal requirements of the budget.

The financial schedules included in this report are prepared using the basis of budgeting, which allows for monitoring of compliance with the appropriation budget. Therefore, the basis used for this report differs in various respects from accounting principles generally accepted in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. The County's Comprehensive Annual Financial Report (CAFR) is presented on a GAAP basis. The most current and prior year CAFRs are available on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/comprehensive-annual-financial-reports>. The financial schedules included in this report are unaudited.

Management of the County has the full responsibility for the completeness and reliability of the information contained in this report. This responsibility is managed through the operation of a comprehensive framework of internal control. Because the cost of internal control should not exceed anticipated benefits, the objective of internal control is to provide reasonable, rather than absolute, assurance that the financial schedules are free of any material misstatements.

### Second Quarter Review – Fiscal Year 2014

The County's overall financial position is strong, despite challenging economic conditions that persist at the local, state, and national levels. However, recent improvements in the unemployment rate and the local housing market present encouraging signs for the future.

The most recent report from the Illinois Department of Employment Security shows that the unemployment rate in the County was 6.1% as of June 2014. The unemployment rate has been slowly decreasing the past few years, from a high of 9.6% in 2009 and 2010 to 8.3% in 2013. However, the current unemployment rate is still higher than the average rate from 2004-2008 of 4.8%, which speaks to the challenges that remain on the path to full employment for the County's workforce.

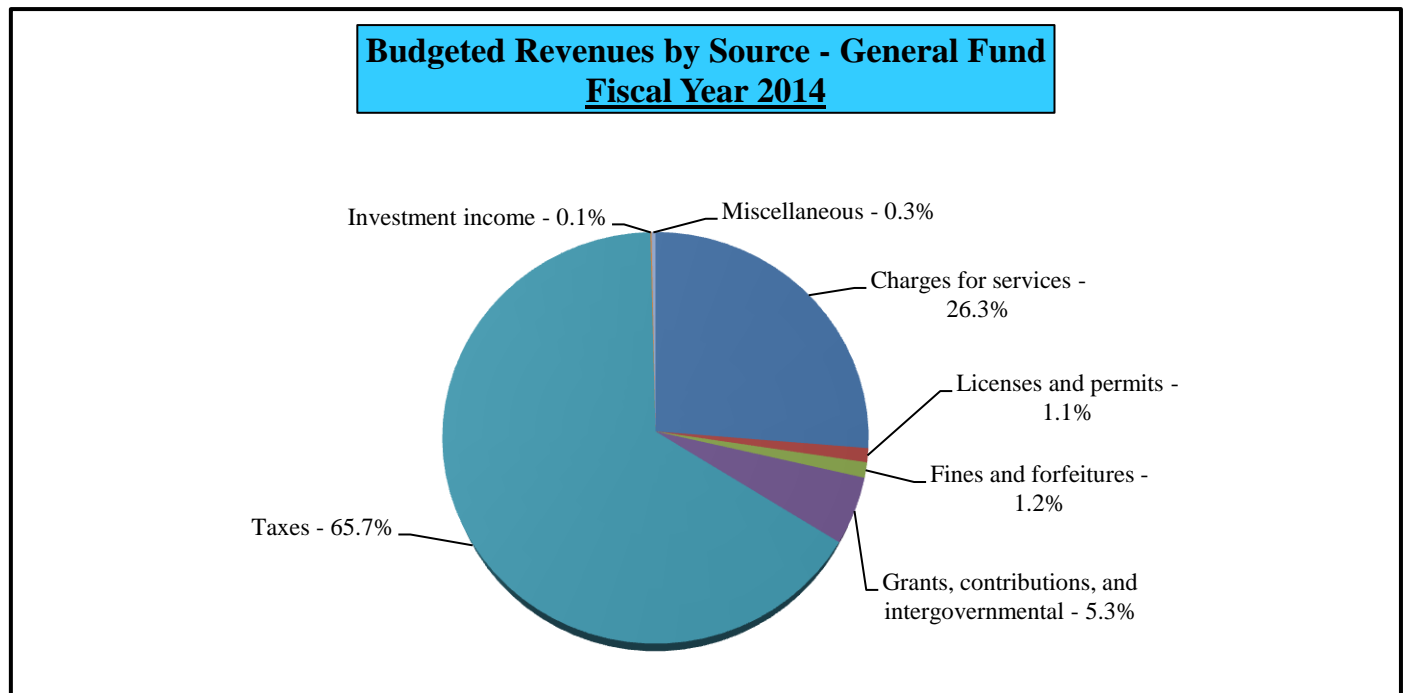
In the local housing market, revenues earned from real estate transfer taxes, which are paid on all real estate transactions in the County, peaked at \$5.0 million in 2005. Since then, revenues decreased for six consecutive years to a low of \$1.1 million in 2011. However, revenues have increased for the past two years, from \$1.3 million in 2012 to \$1.9 million in 2013, which indicates that the housing market has likely bottomed out and is on the rebound. In 2014, revenue through the second quarter totaled \$774,000, which is lower than the total through the second quarter of 2013 of \$825,000. The main reason for the decrease was a particularly harsh winter season to start 2014.

The County's management remains committed to dealing with prevailing economic conditions to ensure that the County's financial security and stability will remain strong in both the near-term and long-term future.

The following section highlights key revenues, expenditures, and related budgets for the general fund and other County funds through the second quarter of fiscal year 2014. The purpose of this analysis is to provide current information about the County's near-term and overall financial health.

**General Fund** – The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

**Revenues** - The following chart shows budgeted general fund revenues for fiscal year 2014:



The following table presents a comparison of general fund actual revenues through the second quarter of fiscal year 2014 to the same period for fiscal year 2013, along with the annual budgets.

Revenue Category	2nd Qtr FY2014 Revenues	2nd Qtr FY2013 Revenues	Difference 2nd Qtr FY14 - FY13	FY2014 Annual Budget	FY2013 Annual Budget
Charges for services	\$ 8,031,298	\$ 9,422,086	\$ (1,390,788)	\$ 23,102,035	\$ 23,332,094
Licenses and permits	710,144	691,614	18,530	972,000	943,000
Fines and forfeitures	483,774	448,469	35,305	1,019,500	1,146,500
Grants, contributions, and intergovernmental	1,731,082	1,625,334	105,748	4,664,258	4,118,806
Taxes	12,353,998	12,406,735	(52,737)	57,860,500	55,639,033
Investment income	43,492	45,509	(2,017)	97,075	99,075
Miscellaneous	72,607	9,914	62,693	238,700	289,700
<b>Total Revenues</b>	<b>\$23,426,395</b>	<b>\$24,649,661</b>	<b>\$(1,223,266)</b>	<b>\$87,954,068</b>	<b>\$85,568,208</b>

The largest two components of general fund revenues are taxes, which represent 65.7% of budgeted revenues, and charges for services, which represents 26.3% of budgeted revenues. Together, the two categories represent 92.0% of budgeted general fund revenues for fiscal year 2014. Since these two revenue sources are the most significant to the general fund, the following sections will focus only on these two categories.

The following table presents a comparison of general fund actual tax revenues through the second quarter of fiscal year 2014 to the same period for fiscal year 2013, along with the annual budgets.

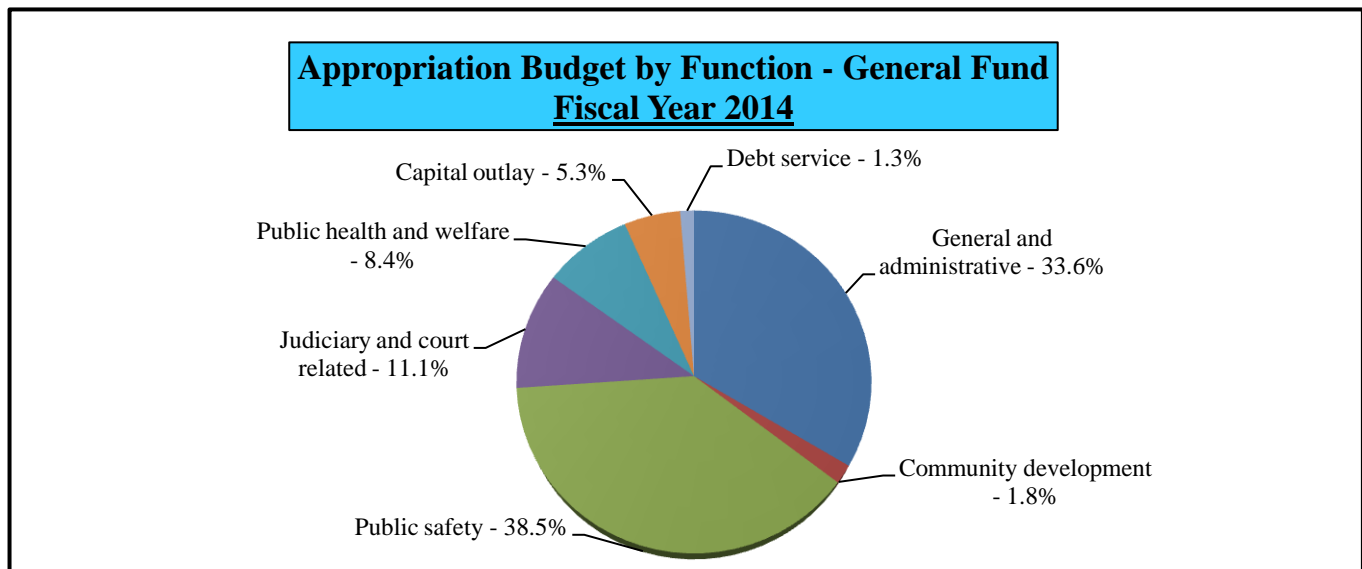
Type of Tax Revenue	2nd Qtr FY2014 Revenues	2nd Qtr FY2013 Revenues	Difference 2nd Qtr FY14 - FY13	FY2014 Annual Budget	FY2013 Annual Budget
Property taxes	\$ 2,265,405	\$ 2,468,705	\$ (203,300)	\$ 38,840,500	\$ 37,880,000
Sales taxes	4,611,177	4,508,702	102,475	9,220,000	8,744,543
State income taxes	3,598,359	3,595,020	3,339	6,272,000	6,000,000
Local use tax	586,884	524,977	61,907	1,066,000	1,009,490
Personal property replacement tax	470,999	450,857	20,142	722,000	710,000
Gambling taxes	46,790	33,407	13,383	90,000	95,000
Tax transfer stamps	774,384	825,067	(50,683)	1,650,000	1,200,000
<b>Total Tax Revenues</b>	<b>\$12,353,998</b>	<b>\$12,406,735</b>	<b>\$ (52,737)</b>	<b>\$57,860,500</b>	<b>\$55,639,033</b>

The largest component of taxes is property taxes, which represents 67.1% of budgeted tax revenue for fiscal year 2014. The increase in the budget for property taxes is due to an increase in the annual tax levy from \$37.9 million for fiscal year 2013 to \$38.9 million for fiscal year 2014. Property taxes received through the second quarter are from early payments by taxpayers, since the two annual property tax installments are due in June and September. The general fund received the first distribution of property taxes for 2014 from the County Collector on May 27, 2014, for \$2.3 million.

The next two largest components of taxes are sales taxes and state income taxes, which represent a combined 26.8% of budgeted tax revenue for fiscal year 2014. Sales taxes and state income taxes increased from \$8.1 million through the second quarter of fiscal year 2013 to \$8.2 million through the second quarter of fiscal year 2014; an increase of \$0.1 million or 1.2%. The modest increase in these categories reflects an improvement in household income and spending, which is consistent with the previously noted improvement in the unemployment rate.

The charges for services category decreased from \$9.4 million through the second quarter of fiscal year 2013 to \$8.0 million through the second quarter of fiscal year 2014; a decrease of \$1.4 million or 14.9%. One item experienced a significant decrease and was responsible for a majority of the decrease in the charges for services category. Jail space rental decreased from \$4.3 million through the second quarter of fiscal year 2013 to \$3.4 million through the second quarter of fiscal year 2014; a decrease of \$0.9 million or 20.9%. The decrease in revenue is due to a decline in the number of federal detainees that the County housed for the US Immigration and Customs Enforcement.

**Expenditures** - The following chart shows the general fund appropriation budget for fiscal year 2014:



The following table presents a comparison of general fund actual expenditures through the second quarter of fiscal year 2014 to the same period for fiscal year 2013, along with the annual budgets.

Expenditure Category	2nd Qtr FY2014 Expenditures	2nd Qtr FY2013 Expenditures	Difference 2nd Qtr FY14 - FY13	FY2014 Annual Budget	FY2013 Annual Budget
General and administrative	\$ 12,350,593	\$ 12,773,921	\$ (423,328)	\$ 29,863,194	\$ 29,064,195
Community development	859,092	735,401	123,691	1,568,923	1,404,142
Public safety	16,803,551	16,619,915	183,636	34,320,905	34,031,601
Judiciary and court related	4,717,991	4,725,963	(7,972)	9,854,117	9,819,184
Public health and welfare	3,214,300	3,118,992	95,308	7,450,492	7,173,296
Capital outlay	2,797,540	910,400	1,887,140	4,676,297	2,858,422
Debt service	262,546	238,317	24,229	1,125,454	748,463
<b>Total Expenditures</b>	<b>\$ 41,005,613</b>	<b>\$ 39,122,909</b>	<b>\$ 1,882,704</b>	<b>\$ 88,859,382</b>	<b>\$ 85,099,303</b>

The annual budget increased from \$85.1 million for fiscal year 2013 to \$88.9 million for fiscal year 2014; an increase of \$3.8 million or 4.5%. Actual expenditures increased from \$39.1 million through the second quarter of fiscal year 2013 to \$41.0 million through the second quarter of fiscal year 2014; an increase of \$1.9 million or 4.9%.

Besides capital outlay and debt service, which can vary significantly from year to year based on the need to purchase or finance new capital equipment, actual expenditures through the second quarter of fiscal year 2014 totaled \$37.9 million, compared to the annual budget of \$83.1 million. Therefore, actual expenditures through the second quarter of fiscal year 2014 represents 45.6% of the annual budget, which is below the 50% threshold that is generally anticipated to be expended through the second quarter. The current level of spending demonstrates the County's commitment to fiscal discipline.



See schedules of revenues, expenditures, and changes in fund balance – budget and actual – general fund on pages 1-13.

**Special Revenue Funds** - Special revenue funds are used to account for the proceeds of specific revenue sources (other than for capital projects or debt service) that are restricted or committed to expenditure for specific purposes.

The County has 38 special revenue funds which relate to a wide variety of activities (general and administrative, community development, transportation, public safety, judiciary and court related, or public health and welfare). A description of all special revenue funds is presented in the financial section, just before page 14.

Following is a summary of activity through the second quarter of fiscal year 2014 for each special revenue fund:

Special Revenue Fund	2nd Qtr FY2014 Revenues	2nd Qtr FY2014 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at May 31, 2014
County Clerk Automation Fund	5,269	2,279	-	90,710
Recorder Automation Fund	308,071	295,405	-	2,078,974
County Treasurer Automation Fund	14,034	1,978	-	432,356
Treasurer's Passport Services Fund	59,670	7,010	-	230,603
Geographic Information Systems Fund	303,272	355,236	-	1,832,258
Illinois Municipal Retirement Fund	482,087	3,617,898	-	(4,341,925)
Social Security Fund	234,782	1,897,928	-	676,619
Insurance Loss Fund	171,855	1,864,905	-	13,496,796
HUD Grants Fund	631,454	729,442	-	107,210
Revolving Loan Fund	21,798	-	-	1,746,732
County Highway Fund	1,678,051	4,962,539	407,207	3,389,427
Motor Fuel Tax Fund	2,764,204	614,298	-	16,979,702
Matching Fund	228,944	343,648	-	12,696,002
County Bridge Fund	152,103	592,040	-	5,435,732
County Option Motor Fuel Tax Fund	2,103,795	4,396,857	-	12,178,971
RTA Sales Tax Fund	4,560,508	-	(6,212,507)	9,696,454
DUI Conviction Fund	12,616	9,841	-	80,739
Coroner's Fund	32,959	-	-	72,410
Maintenance and Child Support Collection Fund	56,037	91,468	-	91,113
Law Library Fund	111,016	143,918	-	293,048
Circuit Court Document Storage Fund	305,972	172,161	-	(32,801)
Probation Service Fee Fund	174,615	220,486	-	668,356
EMDT Fund	12,037	21,508	-	27,386
Circuit Court Automation Fund	320,988	212,537	-	239,158
Illinois Criminal Justice Authority Fund	56,943	38,299	-	19,806
Circuit Court Admin Fund	43,608	34,485	-	179,802
Circuit Clerk Electronic Citation Fund	21,328	-	-	61,313
Special Courts Fund	267,942	251,374	-	596,118
State's Attorney Automation Fund	14,705	-	-	50,599
County Mental Health Fund	802,988	3,561,874	(339,579)	5,191,410
Veteran's Assistance Commission Fund	23,329	212,881	-	398,558
Veteran's Assistance Commission Bus Fund	505	-	-	7,342
Workforce Network Fund	1,284,406	1,088,602	-	592,977
Tuberculosis Care and Treatment Fund	19,185	143,979	-	478,529
Animal Shelter Fund	549	-	-	25,462
Dental Care Clinic Fund	237,249	264,430	-	346,653
Health Scholarship Fund	5	-	-	6,308
Senior Services Fund	102,708	461,384	-	2,488,500

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – special revenue funds on pages 14-51.

**Debt Service Funds** - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The County's debt service funds are used to account for the payment of outstanding debt certificate principal and interest. Debt service payments are made according to the payment schedule for each debt certificate issuance. Accordingly, the most appropriate comparison of budget to actual for debt service is at year-end. Detailed information about the County's debt certificate issuances, including the outstanding balances, interest rates, and repayment schedules, are included in the notes to financial statements section of the County's CAFR, which is available on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/comprehensive-annual-financial-reports>.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – debt service funds on pages 52-58.

**Capital Project Funds** - Capital project funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The County has two capital project funds to report for fiscal year 2014, the Series 2010A Capital Projects Fund and the Mental Health Facility Expansion Fund. The Series 2010A Capital Projects Fund is for a variety of projects, including construction of a new archive facility, the purchase of a new local area network, a courtroom build-out, and the purchase of a new storage area network. The Mental Health Facility Expansion Fund is to account for the expansion of the County mental health facility. The two-story addition to the existing facility provides needed space for existing staff and programs and allows agencies and groups to have spaces to meet. Both capital project funds have been fully expended and were closed out during the second quarter of fiscal year 2014.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – capital project funds on pages 59-60.

**Permanent Funds** - Permanent funds are used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.

The County's two permanent funds are the Working Cash I Fund and the Working Cash II Fund. The activity of the funds consists of investment income that is earned throughout the year on restricted investments. At the end of each fiscal year, the earned investment income is transferred to the general fund to support basic County functions. Through the second quarter of fiscal year 2014, the working cash funds have earned \$332 of investment income.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – permanent funds on pages 61-62.

**Enterprise Funds** - Enterprise funds are used to report an activity for which a fee is charged to external users for goods or services.

The County's two enterprise funds are the Valley Hi Fund and the 911 Fund. These two activities are setup as enterprise funds since the costs of running the programs are supported primarily by charges for services, which are paid by the external users of the programs. In addition to charges for services, the Valley Hi Fund also receives property taxes, based on a referendum that was passed by the voters of the County. The budget for property taxes for fiscal year 2014 is \$4.5 million. Actual property taxes collected through the second quarter of fiscal year 2014 is \$262,467, which represents the first distribution of property taxes and was received on May 27, 2014.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – enterprise funds on pages 63-64.

**Internal Service Fund** - Internal service funds are used to report any activity that provides goods or services to other funds of the County, on a cost-reimbursement basis.

The County's only internal service fund is the Health Insurance Fund, which is used to account for medical, dental, and prescription insurance premiums and claims for employees and retirees. The fund has total budgeted revenue of \$19.7 million, which is almost entirely from charges for services from other County funds. Through the second quarter of fiscal year 2014, actual expenditures totaled \$8.8 million, which represents 44.0% of the budget of \$20.0 million. Since the County is self-insured for health insurance claims, the Health Insurance Fund is required to calculate a reserve for claims incurred but not reported. As a result, expenditures do not always easily compare with the budget throughout the year. Therefore, the most appropriate comparison of budget to actual is at year-end.

See schedule of revenues and expenditures – budget and actual (budgetary basis) – internal service fund on page 65.

### **Questions, Comments, and Conclusion**

Users of this quarterly financial report are encouraged to contact the Auditor's Office with any comments or questions concerning this report, which is also available in electronic format on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/quarterly-reports>. Please feel free to contact me at my office - 815.334.4204, by email - [auditor@co.mchenry.il.us](mailto:auditor@co.mchenry.il.us), or by stopping in at my office in the Administration Building - Room 105.

Sincerely,

*Pamela Palmer*

McHenry County Auditor

## **FINANCIAL SECTION**

## **GENERAL FUND**

The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

**County of McHenry, Illinois**  
**COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 23,102,035	\$ 23,102,035	\$ 8,031,298	\$ (15,070,737)	
Licenses and permits	972,000	972,000	710,144	(261,856)	
Fines and forfeitures	1,019,500	1,019,500	483,774	(535,726)	
Grants, contributions, and intergovernmental	3,842,595	4,664,258	1,731,082	(2,933,176)	
Taxes	57,860,500	57,860,500	12,353,998	(45,506,502)	
Investment income	97,075	97,075	43,492	(53,583)	
Miscellaneous	238,700	238,700	72,607	(166,093)	
 Total Revenues	<u>87,132,405</u>	<u>87,954,068</u>	<u>23,426,395</u>	<u>(64,527,673)</u>	
<b>EXPENDITURES</b>					
Current					
General and administrative	29,818,351	29,863,194	12,350,593	17,512,601	\$ 1,567,069
Community development	1,408,119	1,568,923	859,092	709,831	173,372
Public safety	34,170,669	34,320,905	16,803,551	17,517,354	1,692,357
Judiciary and court related	9,853,118	9,854,117	4,717,991	5,136,126	133,335
Public health and welfare	7,191,769	7,450,492	3,214,300	4,236,192	140,737
Capital outlay	1,030,636	4,676,297	2,797,540	1,878,757	1,262,880
Debt service					
Principal retirement	987,974	1,082,755	239,378	843,377	822,438
Interest and fiscal charges	42,699	42,699	23,168	19,531	36,231
 Total Expenditures	<u>84,503,335</u>	<u>88,859,382</u>	<u>41,005,613</u>	<u>47,853,769</u>	<u>\$ 5,828,419</u>
 Excess (deficiency) of revenues over expenditures	<u>2,629,070</u>	<u>(905,314)</u>	<u>(17,579,218)</u>	<u>(16,673,904)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	60,350	60,350	50,000	(10,350)	
Transfers out	(4,464,106)	(4,464,106)	(4,173,841)	290,265	
Capital leases issued	-	402,975	375,533	(27,442)	
 Total Other Financing Sources (Uses)	<u>(4,403,756)</u>	<u>(4,000,781)</u>	<u>(3,748,308)</u>	<u>252,473</u>	
 Net Change in Fund Balance	<u>\$ (1,774,686)</u>	<u>\$ (4,906,095)</u>	<u>(21,327,526)</u>	<u>\$ (16,421,431)</u>	
 Fund Balance - Beginning of Period			<u>51,898,915</u>		
 Fund Balance - End of Period			<u>\$ 30,571,389</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>CHARGES FOR SERVICES</b>				
General and Administrative				
County clerk fees	\$ 165,000	\$ 165,000	\$ 77,765	\$ (87,235)
Tax redemption fees	160,000	160,000	69,676	(90,324)
Recording fees	1,362,100	1,362,100	428,790	(933,310)
Penalties/fees on delinquent taxes	1,850,000	1,850,000	-	(1,850,000)
Cable television franchise fees	500,000	500,000	273,612	(226,388)
Assessor's salary reimbursement	55,867	55,867	25,750	(30,117)
Other fees and charges	29,600	29,600	7,251	(22,349)
Community Development				
Subdivision review fees	5,000	5,000	-	(5,000)
Flood plain investigation fees	75,000	75,000	48,286	(26,714)
Maps and publications fees	1,000	1,000	894	(106)
Solid waste tipping fees	21,000	21,000	17,862	(3,138)
Other fees and charges	11,500	11,500	1,367	(10,133)
Public Safety				
Sheriff fees - circuit court	400,000	400,000	181,873	(218,127)
Sheriff fees - photocopies	6,000	6,000	5,645	(355)
Sheriff fees - foreign courts	35,000	35,000	15,146	(19,854)
Foreclosures	45,000	45,000	234,959	189,959
Court security fees	700,000	700,000	317,759	(382,241)
Jail space rental	10,800,000	10,800,000	3,368,460	(7,431,540)
Payphones	145,000	145,000	76,614	(68,386)
Dispatching fees	210,000	210,000	-	(210,000)
Squad car replacement fee	30,000	30,000	11,025	(18,975)
Sheriff salary reimbursement	-	-	23,883	23,883
Other fees and charges	64,370	64,370	37,720	(26,650)
Judiciary and Court Related				
10% bond earnings	395,000	395,000	138,379	(256,621)
Circuit clerk fees	3,405,000	3,405,000	1,483,951	(1,921,049)
County court fees	200,000	200,000	97,226	(102,774)
Court services salary reimbursements	714,135	714,135	301,415	(412,720)
State's attorney salary reimbursement	166,508	166,508	72,339	(94,169)
State's attorney fees	84,000	84,000	43,983	(40,017)
Public aid	10,000	10,000	4,871	(5,129)
Periodic imprisonment fees	13,000	13,000	4,812	(8,188)
Public defender salary reimbursement	99,955	99,955	49,947	(50,008)
Public defenders fees	80,000	80,000	25,414	(54,586)
Other fees and charges	31,175	31,175	13,463	(17,712)

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>CHARGES FOR SERVICES (Continued)</b>				
Public Health and Welfare				
Animal control tags	\$ 636,500	\$ 636,500	\$ 301,797	\$ (334,703)
Veterinary fees	58,000	58,000	30,639	(27,361)
Nursing fees	84,000	84,000	21,562	(62,438)
Health review fees	5,000	5,000	1,575	(3,425)
Health promotion	13,000	13,000	7,243	(5,757)
Vital record fees	58,000	58,000	36,029	(21,971)
Subdivision review fees	4,000	4,000	-	(4,000)
Medicare	9,200	9,200	88	(9,112)
Public aid	200,000	200,000	87,325	(112,675)
Private pay	2,000	2,000	-	(2,000)
Vision and hearing fees	50,000	50,000	30,925	(19,075)
Other fees and charges	112,125	112,125	53,978	(58,147)
Total Charges for Services	23,102,035	23,102,035	8,031,298	(15,070,737)
<b>LICENSES AND PERMITS</b>				
General and Administrative				
Liquor licenses	105,000	105,000	111,150	6,150
Amusement licenses	10,000	10,000	3,815	(6,185)
Community Development				
Building permits	250,000	250,000	123,622	(126,378)
Zoning permits	60,000	60,000	34,049	(25,951)
Public Health and Welfare				
Septic and well permits	85,000	85,000	39,575	(45,425)
Health licenses	450,000	450,000	389,827	(60,173)
Hauler license fees	12,000	12,000	8,106	(3,894)
Total Licenses and Permits	972,000	972,000	710,144	(261,856)
<b>FINES AND FORFEITURES</b>				
Community Development				
Planning fines	10,000	10,000	3,702	(6,298)
Judiciary and Court Related				
Fines and bond forfeitures	872,000	872,000	420,331	(451,669)
County drug fines	100,000	100,000	48,846	(51,154)
Public Health and Welfare				
Veterinary fines	37,500	37,500	10,895	(26,605)
Total Fines and Forfeitures	1,019,500	1,019,500	483,774	(535,726)

(Continued)



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL</b>				
General and Administrative				
Election-related grants	\$ 43,500	\$ 43,500	\$ 38,880	\$ (4,620)
Drug-free communities grant	125,000	125,000	43,967	(81,033)
Other grants	-	457,094	4,505	(452,589)
Community Development				
Community development grants	-	15,400	-	(15,400)
Public Safety				
Sheriff's Office - grants	-	178,021	142,293	(35,728)
Emergency Management - grants	81,238	89,228	-	(89,228)
Judiciary and Court Related				
Dependent children/parent reimbursements	30,000	30,000	18,470	(11,530)
State's Attorney - grants	27,100	27,100	6,775	(20,325)
Court Administration - grants	5,000	5,000	-	(5,000)
Public Health and Welfare				
Health Department grants -				
Nursing	3,029,269	3,121,769	1,384,071	(1,737,698)
Environmental	146,488	217,146	87,121	(130,025)
Administration	55,000	55,000	5,000	(50,000)
IDPH vaccines	300,000	300,000	-	(300,000)
Total Grants, Contributions, and Intergovernmental	<u>3,842,595</u>	<u>4,664,258</u>	<u>1,731,082</u>	<u>(2,933,176)</u>
<b>TAXES</b>				
Property taxes	38,840,500	38,840,500	2,265,405	(36,575,095)
Sales taxes	9,220,000	9,220,000	4,611,177	(4,608,823)
State income taxes	6,272,000	6,272,000	3,598,359	(2,673,641)
Local use tax	1,066,000	1,066,000	586,884	(479,116)
Personal property replacement tax	722,000	722,000	470,999	(251,001)
Gambling taxes	90,000	90,000	46,790	(43,210)
Tax transfer stamps	1,650,000	1,650,000	774,384	(875,616)
Total Taxes	<u>57,860,500</u>	<u>57,860,500</u>	<u>12,353,998</u>	<u>(45,506,502)</u>
INVESTMENT INCOME	<u>97,075</u>	<u>97,075</u>	<u>43,492</u>	<u>(53,583)</u>
<b>MISCELLANEOUS</b>				
Tax sale indemnity proceeds	165,000	165,000	-	(165,000)
Proceeds from sale of capital assets	-	-	8,713	8,713
Other income	73,700	73,700	63,894	(9,806)
Total Miscellaneous	<u>238,700</u>	<u>238,700</u>	<u>72,607</u>	<u>(166,093)</u>
<b>TOTAL REVENUES</b>	<u>\$ 87,132,405</u>	<u>\$ 87,954,068</u>	<u>\$ 23,426,395</u>	<u>\$ (64,527,673)</u>

(Concluded)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION  
GENERAL FUND  
For the Six Months Ended May 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>CHARGES FOR SERVICES</b>				
General and Administrative	\$ 4,122,567	\$ 4,122,567	\$ 882,844	\$ (3,239,723)
Community Development	113,500	113,500	68,409	(45,091)
Public Safety	12,435,370	12,435,370	4,273,084	(8,162,286)
Judiciary and Court Related	5,198,773	5,198,773	2,235,800	(2,962,973)
Public Health and Welfare	1,231,825	1,231,825	571,161	(660,664)
Total Charges for Services	23,102,035	23,102,035	8,031,298	(15,070,737)
<b>LICENSES AND PERMITS</b>				
General and Administrative	115,000	115,000	114,965	(35)
Community Development	310,000	310,000	157,671	(152,329)
Public Health and Welfare	547,000	547,000	437,508	(109,492)
Total Licenses and Permits	972,000	972,000	710,144	(261,856)
<b>FINES AND FORFEITURES</b>				
Community Development	10,000	10,000	3,702	(6,298)
Judiciary and Court Related	972,000	972,000	469,177	(502,823)
Public Health and Welfare	37,500	37,500	10,895	(26,605)
Total Fines and Forfeitures	1,019,500	1,019,500	483,774	(535,726)
<b>GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL</b>				
General and Administrative	168,500	625,594	87,352	(538,242)
Community Development	-	15,400	-	(15,400)
Public Safety	81,238	267,249	142,293	(124,956)
Judiciary and Court Related	62,100	62,100	25,245	(36,855)
Public Health and Welfare	3,530,757	3,693,915	1,476,192	(2,217,723)
Total Grants, Contributions, and Intergovernmental	3,842,595	4,664,258	1,731,082	(2,933,176)
<b>TAXES</b>	57,860,500	57,860,500	12,353,998	(45,506,502)
<b>INVESTMENT INCOME</b>	97,075	97,075	43,492	(53,583)
<b>MISCELLANEOUS</b>	238,700	238,700	72,607	(166,093)
<b>TOTAL REVENUES</b>	<u>\$ 87,132,405</u>	<u>\$ 87,954,068</u>	<u>\$ 23,426,395</u>	<u>\$ (64,527,673)</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration					
Personnel services	\$ 572,637	\$ 572,637	\$ 306,156	\$ 266,481	\$ -
Contractual services	175,300	175,300	89,025	86,275	83,828
Commodities	17,950	17,950	4,697	13,253	945
Total	765,887	765,887	399,878	366,009	84,773
Auditor					
Personnel services	373,168	373,168	191,426	181,742	-
Contractual services	5,650	5,650	4,636	1,014	-
Commodities	12,299	13,550	5,607	7,943	143
Total	391,117	392,368	201,669	190,699	143
County Board and Liquor Commission					
Personnel services	612,695	612,695	306,764	305,931	-
Contractual services	70,632	70,632	12,998	57,634	-
Commodities	32,000	32,000	10,707	21,293	500
Total	715,327	715,327	330,469	384,858	500
County Clerk					
Personnel services	431,974	431,974	224,611	207,363	-
Contractual services	7,050	7,050	1,225	5,825	-
Commodities	9,100	9,100	4,828	4,272	-
Total	448,124	448,124	230,664	217,460	-
County Clerk - Elections					
Personnel services	583,344	583,344	315,732	267,612	-
Contractual services	303,350	303,350	122,104	181,246	-
Commodities	371,290	371,290	159,259	212,031	329
Total	1,257,984	1,257,984	597,095	660,889	329
Educational Service Region					
Personnel services	235,558	235,558	104,464	131,094	-
Contractual services	34,000	34,000	20,368	13,632	-
Commodities	46,158	46,158	22,630	23,528	84
Total	315,716	315,716	147,462	168,254	84

(Continued)

# County of McHenry, Illinois

## COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT GENERAL FUND For the Six Months Ended May 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Facilities Management					
Personnel services	\$ 1,131,251	\$ 1,131,251	\$ 575,569	\$ 555,682	\$ -
Contractual services	1,676,318	1,682,328	692,449	989,879	164,709
Commodities	<u>137,511</u>	<u>141,328</u>	<u>56,091</u>	<u>85,237</u>	<u>51,408</u>
Total	<u>2,945,080</u>	<u>2,954,907</u>	<u>1,324,109</u>	<u>1,630,798</u>	<u>216,117</u>
Human Resources					
Personnel services	272,122	272,122	143,100	129,022	-
Contractual services	264,130	264,130	104,209	159,921	31,250
Commodities	<u>6,250</u>	<u>6,250</u>	<u>964</u>	<u>5,286</u>	<u>-</u>
Total	<u>542,502</u>	<u>542,502</u>	<u>248,273</u>	<u>294,229</u>	<u>31,250</u>
Information Technology					
Personnel services	1,804,258	1,804,258	882,655	921,603	-
Contractual services	1,366,879	1,337,143	608,854	728,289	388,471
Commodities	<u>76,477</u>	<u>92,477</u>	<u>45,864</u>	<u>46,613</u>	<u>17,109</u>
Total	<u>3,247,614</u>	<u>3,233,878</u>	<u>1,537,373</u>	<u>1,696,505</u>	<u>405,580</u>
Merit Commission					
Personnel services	5,096	5,096	525	4,571	-
Contractual services	54,000	54,000	3,064	50,936	-
Commodities	<u>900</u>	<u>900</u>	<u>69</u>	<u>831</u>	<u>-</u>
Total	<u>59,996</u>	<u>59,996</u>	<u>3,658</u>	<u>56,338</u>	<u>-</u>
Purchasing					
Personnel services	241,725	241,725	120,850	120,875	-
Contractual services	13,130	20,981	11,345	9,636	8,419
Commodities	<u>422,735</u>	<u>422,735</u>	<u>175,579</u>	<u>247,156</u>	<u>1,129</u>
Total	<u>677,590</u>	<u>685,441</u>	<u>307,774</u>	<u>377,667</u>	<u>9,548</u>
Recorder					
Personnel services	947,699	947,699	426,996	520,703	-
Contractual services	36,450	36,450	12,913	23,537	-
Commodities	<u>1,143,510</u>	<u>1,143,510</u>	<u>604,096</u>	<u>539,414</u>	<u>81</u>
Total	<u>2,127,659</u>	<u>2,127,659</u>	<u>1,044,005</u>	<u>1,083,654</u>	<u>81</u>
Supervisor of Assessments					
Personnel services	877,198	877,198	444,841	432,357	-
Contractual services	73,775	73,775	11,950	61,825	13,869
Commodities	<u>11,500</u>	<u>11,500</u>	<u>6,163</u>	<u>5,337</u>	<u>-</u>
Total	<u>962,473</u>	<u>962,473</u>	<u>462,954</u>	<u>499,519</u>	<u>13,869</u>

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 492,100	\$ 492,100	\$ 310,811	\$ 181,289	\$ -
Contractual services	64,245	64,245	4,989	59,256	-
Commodities	<u>7,350</u>	<u>7,350</u>	<u>2,649</u>	<u>4,701</u>	<u>-</u>
Total	<u>563,695</u>	<u>563,695</u>	<u>318,449</u>	<u>245,246</u>	<u>-</u>
Non-Departmental					
Personnel services	1,053,612	1,053,612	-	1,053,612	-
Contractual services	13,732,625	13,772,275	5,196,649	8,575,626	804,795
Commodities	<u>11,350</u>	<u>11,350</u>	<u>112</u>	<u>11,238</u>	<u>-</u>
Total	<u>14,797,587</u>	<u>14,837,237</u>	<u>5,196,761</u>	<u>9,640,476</u>	<u>804,795</u>
Total General and Administrative	<u>29,818,351</u>	<u>29,863,194</u>	<u>12,350,593</u>	<u>17,512,601</u>	<u>1,567,069</u>
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,165,511	1,165,511	710,876	454,635	-
Contractual services	181,508	342,312	131,666	210,646	173,030
Commodities	<u>61,100</u>	<u>61,100</u>	<u>16,550</u>	<u>44,550</u>	<u>342</u>
Total Community Development	<u>1,408,119</u>	<u>1,568,923</u>	<u>859,092</u>	<u>709,831</u>	<u>173,372</u>
PUBLIC SAFETY					
County Sheriff					
Personnel services	28,803,261	28,849,639	14,367,982	14,481,657	64,152
Contractual services	3,526,556	3,540,380	1,609,724	1,930,656	1,431,044
Commodities	<u>1,027,161</u>	<u>1,092,793</u>	<u>422,340</u>	<u>670,453</u>	<u>193,086</u>
Total	<u>33,356,978</u>	<u>33,482,812</u>	<u>16,400,046</u>	<u>17,082,766</u>	<u>1,688,282</u>
Emergency Management					
Personnel services	219,218	219,218	114,211	105,007	-
Contractual services	31,000	51,412	21,236	30,176	-
Commodities	<u>27,200</u>	<u>31,190</u>	<u>13,894</u>	<u>17,296</u>	<u>818</u>
Total	<u>277,418</u>	<u>301,820</u>	<u>149,341</u>	<u>152,479</u>	<u>818</u>
County Coroner					
Personnel services	390,166	390,166	206,617	183,549	-
Contractual services	132,675	132,675	42,307	90,368	-
Commodities	<u>13,432</u>	<u>13,432</u>	<u>5,240</u>	<u>8,192</u>	<u>3,257</u>
Total	<u>536,273</u>	<u>536,273</u>	<u>254,164</u>	<u>282,109</u>	<u>3,257</u>
Total Public Safety	<u>34,170,669</u>	<u>34,320,905</u>	<u>16,803,551</u>	<u>17,517,354</u>	<u>1,692,357</u>

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court					
Personnel services	\$ 1,839,382	\$ 1,839,382	\$ 916,239	\$ 923,143	\$ -
Contractual services	29,450	29,450	23,753	5,697	-
Commodities	26,150	26,150	16,882	9,268	361
Total	1,894,982	1,894,982	956,874	938,108	361
Court Administration					
Personnel services	453,812	453,812	230,405	223,407	-
Contractual services	605,605	605,934	221,002	384,932	116,783
Commodities	115,000	115,670	21,663	94,007	497
Total	1,174,417	1,175,416	473,070	702,346	117,280
Court Services					
Personnel services	2,405,825	2,405,825	1,202,444	1,203,381	-
Contractual services	472,900	472,900	80,154	392,746	260
Commodities	24,300	24,300	9,210	15,090	-
Total	2,903,025	2,903,025	1,291,808	1,611,217	260
Public Defender					
Personnel services	936,549	936,549	490,833	445,716	-
Contractual services	10,550	10,550	573	9,977	-
Commodities	9,929	9,929	4,764	5,165	428
Total	957,028	957,028	496,170	460,858	428
State's Attorney					
Personnel services	2,691,609	2,691,609	1,396,079	1,295,530	-
Contractual services	174,875	174,875	83,276	91,599	14,835
Commodities	57,182	57,182	20,714	36,468	171
Total	2,923,666	2,923,666	1,500,069	1,423,597	15,006
Total Judiciary and Court Related	9,853,118	9,854,117	4,717,991	5,136,126	133,335

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
PUBLIC HEALTH AND WELFARE					
Health Department					
Personnel services	\$ 5,366,031	\$ 5,393,062	\$ 2,695,876	\$ 2,697,186	\$ -
Contractual services	995,192	1,185,190	394,747	790,443	82,472
Commodities	<u>830,546</u>	<u>872,240</u>	<u>123,677</u>	<u>748,563</u>	<u>58,265</u>
Total Public Health and Welfare	<u>7,191,769</u>	<u>7,450,492</u>	<u>3,214,300</u>	<u>4,236,192</u>	<u>140,737</u>
CAPITAL OUTLAY	<u>1,030,636</u>	<u>4,676,297</u>	<u>2,797,540</u>	<u>1,878,757</u>	<u>1,262,880</u>
DEBT SERVICE					
Principal retirement	987,974	1,082,755	239,378	843,377	822,438
Interest and fiscal charges	<u>42,699</u>	<u>42,699</u>	<u>23,168</u>	<u>19,531</u>	<u>36,231</u>
Total Debt Service	<u>1,030,673</u>	<u>1,125,454</u>	<u>262,546</u>	<u>862,908</u>	<u>858,669</u>
TOTAL EXPENDITURES	<u>\$ 84,503,335</u>	<u>\$ 88,859,382</u>	<u>\$ 41,005,613</u>	<u>\$ 47,853,769</u>	<u>\$ 5,828,419</u>

(Concluded)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT  
GENERAL FUND  
For the Six Months Ended May 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration	\$ 765,887	\$ 765,887	\$ 399,878	\$ 366,009	\$ 84,773
Auditor	391,117	392,368	201,669	190,699	143
County Board and Liquor Commission	715,327	715,327	330,469	384,858	500
County Clerk	448,124	448,124	230,664	217,460	-
County Clerk - Elections	1,257,984	1,257,984	597,095	660,889	329
Educational Service Region	315,716	315,716	147,462	168,254	84
Facilities Management	2,945,080	2,954,907	1,324,109	1,630,798	216,117
Human Resources	542,502	542,502	248,273	294,229	31,250
Information Technology	3,247,614	3,233,878	1,537,373	1,696,505	405,580
Merit Commission	59,996	59,996	3,658	56,338	-
Purchasing	677,590	685,441	307,774	377,667	9,548
Recorder	2,127,659	2,127,659	1,044,005	1,083,654	81
Supervisor of Assessments	962,473	962,473	462,954	499,519	13,869
Treasurer	563,695	563,695	318,449	245,246	-
Non-Departmental	14,797,587	14,837,237	5,196,761	9,640,476	804,795
Total General and Administrative	29,818,351	29,863,194	12,350,593	17,512,601	1,567,069
<b>COMMUNITY DEVELOPMENT</b>					
Planning and Development	1,408,119	1,568,923	859,092	709,831	173,372
<b>PUBLIC SAFETY</b>					
County Sheriff	33,356,978	33,482,812	16,400,046	17,082,766	1,688,282
Emergency Management	277,418	301,820	149,341	152,479	818
County Coroner	536,273	536,273	254,164	282,109	3,257
Total Public Safety	34,170,669	34,320,905	16,803,551	17,517,354	1,692,357
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court	1,894,982	1,894,982	956,874	938,108	361
Court Administration	1,174,417	1,175,416	473,070	702,346	117,280
Court Services	2,903,025	2,903,025	1,291,808	1,611,217	260
Public Defender	957,028	957,028	496,170	460,858	428
State's Attorney	2,923,666	2,923,666	1,500,069	1,423,597	15,006
Total Judiciary and Court Related	9,853,118	9,854,117	4,717,991	5,136,126	133,335
<b>PUBLIC HEALTH AND WELFARE</b>					
Health Department	7,191,769	7,450,492	3,214,300	4,236,192	140,737
<b>CAPITAL OUTLAY</b>					
	1,030,636	4,676,297	2,797,540	1,878,757	1,262,880
<b>DEBT SERVICE</b>					
Principal retirement	987,974	1,082,755	239,378	843,377	822,438
Interest and fiscal charges	42,699	42,699	23,168	19,531	36,231
Total Debt Service	1,030,673	1,125,454	262,546	862,908	858,669
TOTAL EXPENDITURES	\$ 84,503,335	\$ 88,859,382	\$ 41,005,613	\$ 47,853,769	\$ 5,828,419



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Personnel services	\$ 9,634,437	\$ 9,634,437	\$ 4,354,500	\$ 5,279,937	\$ -
Contractual services	17,877,534	17,901,309	6,896,778	11,004,531	1,495,341
Commodities	2,306,380	2,327,448	1,099,315	1,228,133	71,728
Total General and Administrative	29,818,351	29,863,194	12,350,593	17,512,601	1,567,069
<b>COMMUNITY DEVELOPMENT</b>					
Personnel services	1,165,511	1,165,511	710,876	454,635	-
Contractual services	181,508	342,312	131,666	210,646	173,030
Commodities	61,100	61,100	16,550	44,550	342
Total Community Development	1,408,119	1,568,923	859,092	709,831	173,372
<b>PUBLIC SAFETY</b>					
Personnel services	29,412,645	29,459,023	14,688,810	14,770,213	64,152
Contractual services	3,690,231	3,724,467	1,673,267	2,051,200	1,431,044
Commodities	1,067,793	1,137,415	441,474	695,941	197,161
Total Public Safety	34,170,669	34,320,905	16,803,551	17,517,354	1,692,357
<b>JUDICIARY AND COURT RELATED</b>					
Personnel services	8,327,177	8,327,177	4,236,000	4,091,177	-
Contractual services	1,293,380	1,293,709	408,758	884,951	131,878
Commodities	232,561	233,231	73,233	159,998	1,457
Total Judiciary and Court Related	9,853,118	9,854,117	4,717,991	5,136,126	133,335
<b>PUBLIC HEALTH AND WELFARE</b>					
Personnel services	5,366,031	5,393,062	2,695,876	2,697,186	-
Contractual services	995,192	1,185,190	394,747	790,443	82,472
Commodities	830,546	872,240	123,677	748,563	58,265
Total Public Health and Welfare	7,191,769	7,450,492	3,214,300	4,236,192	140,737
<b>CAPITAL OUTLAY</b>	1,030,636	4,676,297	2,797,540	1,878,757	1,262,880
<b>DEBT SERVICE</b>					
Principal retirement	987,974	1,082,755	239,378	843,377	822,438
Interest and fiscal charges	42,699	42,699	23,168	19,531	36,231
Total Debt Service	1,030,673	1,125,454	262,546	862,908	858,669
<b>TOTAL EXPENDITURES</b>	<b>\$ 84,503,335</b>	<b>\$ 88,859,382</b>	<b>\$ 41,005,613</b>	<b>\$ 47,853,769</b>	<b>\$ 5,828,419</b>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT  
GENERAL FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 53,905,801	\$ 53,979,210	\$ 26,686,062	\$ 27,293,148	\$ 64,152
Contractual services	24,037,845	24,446,987	9,505,216	14,941,771	3,313,765
Commodities	4,498,380	4,631,434	1,754,249	2,877,185	328,953
Capital outlay	1,030,636	4,676,297	2,797,540	1,878,757	1,262,880
Debt service	<u>1,030,673</u>	<u>1,125,454</u>	<u>262,546</u>	<u>862,908</u>	<u>858,669</u>
 TOTAL EXPENDITURES	 \$ <u>84,503,335</u>	 \$ <u>88,859,382</u>	 \$ <u>41,005,613</u>	 \$ <u>47,853,769</u>	 \$ <u>5,828,419</u>

## **SPECIAL REVENUE FUNDS**

### **General and Administrative**

**County Clerk Automation Fund** – to account for fees collected to be used for the automation of the County Clerk's Office.

**Recorder Automation Fund** – to account for Recorder's automation fees to be used to improve the capabilities of the Recorder's office through the application of new technology.

**County Treasurer Automation Fund** – to account for the collection of a fee for the upgrading of equipment and programs necessary to assist in the collection and distribution of taxes. The funds are also used for advanced recordkeeping and to microfiche all office records.

**Treasurer's Passport Services Fund** – to account for the collection of fees and processing of passport applications in the Treasurer's Office.

**Geographic Information Systems Fund** – to account for the collection of fees to be used for the implementation and maintenance of the County's Geographic Information System.

**Illinois Municipal Retirement Fund** – to account for expenditures for municipal retirement expenses for the County's employees. Revenue is primarily from property taxes.

**Social Security Fund** – to account for expenditures related to Social Security payments to the United States government. Revenue is from property taxes.

**Insurance Loss Fund** – to account for general liability, property, worker's compensation, and unemployment compensation insurance premiums and claims. Revenue is primarily from property taxes.

### **Community Development**

**HUD Grants Fund** – to account for grant funds received from the U.S. Department of Housing and Urban Development (HUD). Grant programs include Community Development Block Grants (CDBG), Home Investment Partnership Program (HOME), and Neighborhood Stabilization Program (NSP). Funds are used to assist communities in meeting their greatest economic and community development needs, with an emphasis upon persons with low to moderate income.

**Revolving Loan Fund** – to account for monies received from the State of Illinois for community development loans under the Community Development Block Grant Program. The principal and interest repaid on these loans is kept by the County and used to make new community development loans.

### **Transportation**

**County Highway Fund** – to account for expenditures for highway maintenance and construction. Revenues are from property taxes and charges for services.

**Motor Fuel Tax Fund** - to account for allotments received from the State of Illinois and expenditures for highway construction and maintenance.

**Matching Fund** – to account for expenditures for road construction. Revenue is from property taxes.

**County Bridge Fund** – to account for expenditures to construct and maintain County bridges. Revenue is from property taxes.

**County Option Motor Fuel Tax Fund** – To account for the collection of an optional gasoline tax to be used for road maintenance and repair.

**RTA Sales Tax Fund** – to account for the collection of a sales tax, which is restricted for use on transportation programs.

### **Public Safety**

**DUI Conviction Fund** – to account for DUI conviction fines allocated to the County by the Illinois vehicle code to be used for the procurement of law enforcement equipment.

**Coroner's Fund** - to account for fees collected by the Coroner that are restricted for expenditures of the Coroner's Office.

## **Judiciary and Court Related**

**Maintenance and Child Support Collection Fund** – to account for fees charged to obligors to process child support payments.

**Law Library Fund** – to account for the operations of the law library. Revenues are from a fee charged on civil court cases.

**Circuit Court Document Storage Fund** – to account for the collection of fees used to maintain a document storage system in the office of the Clerk of the Circuit Court.

**Probation Service Fee Fund** – to account for probation service fees collected from persons sentenced to probation.

**EMDT Fund** – to account for funds used for the purpose of providing drug and alcohol testing along with electronic monitoring services.

**Circuit Court Automation Fund** – to account for the collection of court automation fees to be used to establish and maintain automated recordkeeping systems of the Clerk of the Circuit Court.

**Illinois Criminal Justice Authority Fund** – to account for funds used in the Multi-Jurisdictional Drug Prosecution Program. This program is designed to prosecute all felony narcotics cases, including any correlative forfeiture actions.

**Circuit Court Admin Fund** – to account for fees that are restricted to the Circuit Clerk's Office.

**Circuit Clerk Electronic Citation Fund** - to account for fees that are restricted to the Circuit Clerk's Office.

**Special Courts Fund** - to account for the activities of the Mental Health Court and the Drug Court. Revenues are primarily from judiciary and court related fees.

**State's Attorney Automation Fund** – to account for the collection of a fee to be used to establish and maintain automated recordkeeping systems of the Office of the State's Attorney.

## **Public Health and Welfare**

**County Mental Health Fund** - to account for expenditures for administering approved mental health programs. Revenue is primarily from property taxes.

**Veterans' Assistance Commission Fund** – to account for expenditures to assist veterans. Revenue is from property taxes.

**Veterans' Assistance Commission Bus Fund** – to account for expenditures related to the purchase of buses used to transport veterans.

**Workforce Network Fund** – to account for funds received under the Workforce Investment Act (WIA) used for various employment and training programs and services, which help eligible individuals become economically self-sufficient.

**Tuberculosis Care and Treatment Fund** – to account for expenditures for the administration of the tuberculosis care program. Revenue is from property taxes.

**Animal Shelter Fund** – to account for expenditures for the maintenance of the animal shelter. Revenue is from contracts with various municipalities.

**Dental Care Clinic Fund** – to account for funds used in the operation of the County Dental Care Clinic.

**Health Scholarship Fund** – to account for monies donated for use by the County Board and the Health Department for support of a Public Health Scholarship and research activities.

**Senior Services Fund** – to account for the revenues and expenditures of the social services – senior citizens tax levy.

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY CLERK AUTOMATION FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 13,000	\$ 13,000	\$ 5,202	\$ (7,798)	
Investment income	<u>125</u>	<u>125</u>	<u>67</u>	<u>(58)</u>	
Total Revenues	<u>13,125</u>	<u>13,125</u>	<u>5,269</u>	<u>(7,856)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	10,000	10,000	-	10,000	\$ -
Commodities	2,500	2,500	2,279	221	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>2,279</u>	<u>25,221</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(14,375)</u>	\$ <u>(14,375)</u>	2,990	\$ <u>17,365</u>	
Fund Balance - Beginning of Period			<u>87,720</u>		
Fund Balance - End of Period			<u>\$ 90,710</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RECORDER AUTOMATION FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 967,000	\$ 967,000	\$ 305,974	\$ (661,026)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>2,097</u>	<u>(2,903)</u>	
Total Revenues	<u>972,000</u>	<u>972,000</u>	<u>308,071</u>	<u>(663,929)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	501,113	501,113	202,069	299,044	\$ -
Contractual services	243,000	243,000	93,112	149,888	-
Commodities	120,350	120,350	224	120,126	-
Capital outlay	379,000	379,000	-	379,000	-
Debt service					
Principal retirement	28,545	28,545	-	28,545	-
Interest and fiscal charges	<u>2,086</u>	<u>2,086</u>	<u>-</u>	<u>2,086</u>	<u>-</u>
Total Expenditures	<u>1,274,094</u>	<u>1,274,094</u>	<u>295,405</u>	<u>978,689</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u><u>(302,094)</u></u>	\$ <u><u>(302,094)</u></u>	12,666	\$ <u><u>314,760</u></u>	
Fund Balance - Beginning of Period			<u>2,066,308</u>		
Fund Balance - End of Period			\$ <u><u>2,078,974</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY TREASURER AUTOMATION FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 121,500	\$ 121,500	\$ 13,717	\$ (107,783)	
Investment income	<u>700</u>	<u>700</u>	<u>317</u>	<u>(383)</u>	
Total Revenues	<u>122,200</u>	<u>122,200</u>	<u>14,034</u>	<u>(108,166)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	190,700	190,700	1,978	188,722	\$ -
Contractual services	77,500	77,500	-	77,500	-
Commodities	19,500	19,500	-	19,500	-
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total Expenditures	<u>287,701</u>	<u>287,701</u>	<u>1,978</u>	<u>285,723</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(165,501)</u>	\$ <u>(165,501)</u>	12,056	\$ <u>177,557</u>	
Fund Balance - Beginning of Period			<u>420,300</u>		
Fund Balance - End of Period			<u>\$ 432,356</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TREASURER'S PASSPORT SERVICES FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 55,000	\$ 55,000	\$ 59,514	\$ 4,514	
Investment income	<u>200</u>	<u>200</u>	<u>156</u>	<u>(44)</u>	
Total Revenues	<u>55,200</u>	<u>55,200</u>	<u>59,670</u>	<u>4,470</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	64,050	64,050	2,968	61,082	\$ -
Contractual services	71,600	71,600	3,161	68,439	-
Commodities	<u>51,000</u>	<u>51,000</u>	<u>881</u>	<u>50,119</u>	-
Total Expenditures	<u>186,650</u>	<u>186,650</u>	<u>7,010</u>	<u>179,640</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(131,450)</u>	\$ <u>(131,450)</u>	52,660	\$ <u>184,110</u>	
Fund Balance - Beginning of Period			<u>177,943</u>		
Fund Balance - End of Period			\$ <u>230,603</u>		



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GEOGRAPHIC INFORMATION SYSTEMS FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 973,000	\$ 973,000	\$ 301,868	\$ (671,132)	
Investment income	<u>2,500</u>	<u>2,500</u>	<u>1,404</u>	<u>(1,096)</u>	
Total Revenues	<u>975,500</u>	<u>975,500</u>	<u>303,272</u>	<u>(672,228)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	512,738	512,738	246,517	266,221	\$ -
Contractual services	460,250	460,250	86,745	373,505	87,832
Commodities	<u>38,750</u>	<u>38,750</u>	<u>21,974</u>	<u>16,776</u>	<u>3,128</u>
Total Expenditures	<u>1,011,738</u>	<u>1,011,738</u>	<u>355,236</u>	<u>656,502</u>	<u>\$ 90,960</u>
Net Change in Fund Balance	\$ <u>(36,238)</u>	\$ <u>(36,238)</u>	(51,964)	\$ <u>(15,726)</u>	
Fund Balance - Beginning of Period			<u>1,884,222</u>		
Fund Balance - End of Period			\$ <u>1,832,258</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
ILLINOIS MUNICIPAL RETIREMENT FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 6,795,000	\$ 6,795,000	\$ 396,328	\$ (6,398,672)	
Personal property replacement tax	130,847	130,847	85,411	(45,436)	
Investment income	<u>2,000</u>	<u>2,000</u>	<u>348</u>	<u>(1,652)</u>	
Total Revenues	6,927,847	6,927,847	482,087	(6,445,760)	
EXPENDITURES					
Current					
Personnel services	<u>7,275,454</u>	<u>7,275,454</u>	<u>3,617,898</u>	<u>3,657,556</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u><u>(347,607)</u></u>	\$ <u><u>(347,607)</u></u>	(3,135,811)	\$ <u><u>(2,788,204)</u></u>	
Fund Deficit - Beginning of Period			<u>(1,206,114)</u>		
Fund Deficit - End of Period			\$ <u><u>(4,341,925)</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SOCIAL SECURITY FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 4,006,025	\$ 4,006,025	\$ 233,658	\$ (3,772,367)	
Investment income	<u>2,800</u>	<u>2,800</u>	<u>1,124</u>	<u>(1,676)</u>	
Total Revenues	4,008,825	4,008,825	234,782	(3,774,043)	
EXPENDITURES					
Current					
Personnel services	<u>4,003,817</u>	<u>4,003,817</u>	<u>1,897,928</u>	<u>2,105,889</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>5,008</u>	\$ <u>5,008</u>	(1,663,146)	\$ <u>(1,668,154)</u>	
Fund Balance - Beginning of Period			<u>2,339,765</u>		
Fund Balance - End of Period			\$ <u>676,619</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
INSURANCE LOSS FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 2,750,000	\$ 2,750,000	\$ 160,400	\$ (2,589,600)	
Investment income	20	20	11	(9)	
Miscellaneous	<u>45,000</u>	<u>45,000</u>	<u>11,444</u>	<u>(33,556)</u>	
Total Revenues	<u>2,795,020</u>	<u>2,795,020</u>	<u>171,855</u>	<u>(2,623,165)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,092,790	1,092,790	516,291	576,499	\$ -
Contractual services	2,698,621	2,699,127	1,348,479	1,350,648	97,060
Commodities	<u>24,340</u>	<u>24,340</u>	<u>135</u>	<u>24,205</u>	<u>-</u>
Total Expenditures	<u>3,815,751</u>	<u>3,816,257</u>	<u>1,864,905</u>	<u>1,951,352</u>	<u>\$ 97,060</u>
Net Change in Fund Balance	\$ <u>(1,020,731)</u>	\$ <u>(1,021,237)</u>	(1,693,050)	\$ <u>(671,813)</u>	
Fund Balance - Beginning of Period			<u>15,189,846</u>		
Fund Balance - End of Period			\$ <u>13,496,796</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HUD GRANTS FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ <u>1,956,341</u>	\$ <u>4,221,974</u>	\$ <u>631,454</u>	\$ <u>(3,590,520)</u>	
EXPENDITURES					
Current					
Community development					
Personnel services	325,695	442,983	33,825	409,158	\$ -
Contractual services	1,598,029	3,743,374	695,005	3,048,369	790,479
Commodities	<u>32,617</u>	<u>35,617</u>	<u>612</u>	<u>35,005</u>	<u>-</u>
Total Expenditures	<u>1,956,341</u>	<u>4,221,974</u>	<u>729,442</u>	<u>3,492,532</u>	\$ <u>790,479</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	(97,988)	\$ <u>(97,988)</u>	
Fund Balance - Beginning of Period			<u>205,198</u>		
Fund Balance - End of Period			\$ <u>107,210</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
REVOLVING LOAN FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 31,496	\$ 31,496	\$ 21,798	\$ (9,698)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>-</u>	<u>105,000</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(73,504)</u>	\$ <u>(73,504)</u>	21,798	\$ <u>95,302</u>	
Fund Balance - Beginning of Period			<u>1,724,934</u>		
Fund Balance - End of Period			<u>\$ 1,746,732</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY HIGHWAY FUND  
For the Six Months Ended May 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	
Licenses and permits	61,500	61,500	45,296	(16,204)	
Grants, contributions, and intergovernmental	345,676	345,676	1,185,493	839,817	
Property taxes	6,400,000	6,400,000	373,288	(6,026,712)	
Investment income	5,100	5,100	3,353	(1,747)	
Miscellaneous	122,000	122,000	70,621	(51,379)	
Total Revenues	6,939,276	6,939,276	1,678,051	(5,261,225)	
<b>EXPENDITURES</b>					
Current					
Transportation					
Personnel services	5,174,529	5,346,529	2,578,414	2,768,115	\$ -
Contractual services	4,523,419	8,181,178	451,917	7,729,261	6,083,532
Commodities	749,004	981,259	575,014	406,245	125,752
Capital outlay	7,500,000	10,863,685	1,357,194	9,506,491	3,642,728
Total Expenditures	17,946,952	25,372,651	4,962,539	20,410,112	\$ 9,852,012
Deficiency of revenues over expenditures	(11,007,676)	(18,433,375)	(3,284,488)	15,148,887	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	16,611,211	16,611,211	6,212,507	(10,398,704)	
Transfers out	(6,196,891)	(6,196,891)	(5,805,300)	391,591	
Total Other Financing Sources (Uses)	10,414,320	10,414,320	407,207	(10,007,113)	
Net Change in Fund Balance	\$ (593,356)	\$ (8,019,055)	(2,877,281)	\$ 5,141,774	
Fund Balance - Beginning of Period			6,266,708		
Fund Balance - End of Period			\$ 3,389,427		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MOTOR FUEL TAX FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,272,301	\$ 4,272,301	\$ 2,752,199	\$ (1,520,102)	
Investment income	<u>30,000</u>	<u>30,000</u>	<u>12,005</u>	<u>(17,995)</u>	
Total Revenues	<u>4,302,301</u>	<u>4,302,301</u>	<u>2,764,204</u>	<u>(1,538,097)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	144,602	144,602	72,152	72,450	\$ -
Contractual services	3,350,000	5,591,405	202,976	5,388,429	4,616,903
Commodities	170,000	170,000	-	170,000	154,670
Capital outlay	<u>4,355,000</u>	<u>10,004,120</u>	<u>339,170</u>	<u>9,664,950</u>	<u>5,927,555</u>
Total Expenditures	<u>8,019,602</u>	<u>15,910,127</u>	<u>614,298</u>	<u>15,295,829</u>	<u>\$ 10,699,128</u>
Net Change in Fund Balance	\$ <u>(3,717,301)</u>	\$ <u>(11,607,826)</u>	2,149,906	\$ <u>13,757,732</u>	
Fund Balance - Beginning of Period			<u>14,829,796</u>		
Fund Balance - End of Period			<u>\$ 16,979,702</u>		



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MATCHING FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 151,108	\$ 151,108	
Property taxes	1,150,000	1,150,000	67,075	(1,082,925)	
Investment income	<u>25,000</u>	<u>25,000</u>	<u>10,761</u>	<u>(14,239)</u>	
Total Revenues	<u>1,175,000</u>	<u>1,175,000</u>	<u>228,944</u>	<u>(946,056)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	150,000	438,817	116,789	322,028	\$ 171,709
Capital outlay	<u>3,635,000</u>	<u>10,138,153</u>	<u>226,859</u>	<u>9,911,294</u>	<u>7,095,876</u>
Total Expenditures	<u>3,785,000</u>	<u>10,576,970</u>	<u>343,648</u>	<u>10,233,322</u>	<u>\$ 7,267,585</u>
Net Change in Fund Balance	\$ <u>(2,610,000)</u>	\$ <u>(9,401,970)</u>	(114,704)	\$ <u>9,287,266</u>	
Fund Balance - Beginning of Period			<u>12,810,706</u>		
Fund Balance - End of Period			<u>\$ 12,696,002</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY BRIDGE FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 1,040,000	\$ 1,040,000	\$ 86,571	\$ (953,429)	
Property taxes	1,050,000	1,050,000	61,242	(988,758)	
Investment income	<u>8,000</u>	<u>8,000</u>	<u>4,290</u>	<u>(3,710)</u>	
Total Revenues	<u>2,098,000</u>	<u>2,098,000</u>	<u>152,103</u>	<u>(1,945,897)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	1,715,000	2,143,478	152,691	1,990,787	\$ 458,786
Capital outlay	<u>2,320,000</u>	<u>4,736,472</u>	<u>439,349</u>	<u>4,297,123</u>	<u>2,258,766</u>
Total Expenditures	<u>4,035,000</u>	<u>6,879,950</u>	<u>592,040</u>	<u>6,287,910</u>	<u>\$ 2,717,552</u>
Net Change in Fund Balance	\$ <u>(1,937,000)</u>	\$ <u>(4,781,950)</u>	(439,937)	\$ <u>4,342,013</u>	
Fund Balance - Beginning of Period			<u>5,875,669</u>		
Fund Balance - End of Period			<u>\$ 5,435,732</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY OPTION MOTOR FUEL TAX FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 8,650,000	\$ 8,650,000	\$ 2,093,442	\$ (6,556,558)	
Investment income	20,000	20,000	9,599	(10,401)	
Miscellaneous	<u>-</u>	<u>-</u>	<u>754</u>	<u>754</u>	
Total Revenues	<u>8,670,000</u>	<u>8,670,000</u>	<u>2,103,795</u>	<u>(6,566,205)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	2,270,000	3,577,201	386,079	3,191,122	\$ 1,567,294
Commodities	1,345,000	1,621,615	1,374,937	246,678	115,165
Capital outlay	<u>9,640,000</u>	<u>17,541,825</u>	<u>2,635,841</u>	<u>14,905,984</u>	<u>5,535,379</u>
Total Expenditures	<u>13,255,000</u>	<u>22,740,641</u>	<u>4,396,857</u>	<u>18,343,784</u>	<u>\$ 7,217,838</u>
Net Change in Fund Balance	\$ <u>(4,585,000)</u>	\$ <u>(14,070,641)</u>	(2,293,062)	\$ <u>11,777,579</u>	
Fund Balance - Beginning of Period			<u>14,472,033</u>		
Fund Balance - End of Period			<u>\$ 12,178,971</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RTA SALES TAX FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 9,085,000	\$ 9,085,000	\$ 4,554,858	\$ (4,530,142)	
Investment income	<u>13,000</u>	<u>13,000</u>	<u>5,650</u>	<u>(7,350)</u>	
Total Revenues	9,098,000	9,098,000	4,560,508	(4,537,492)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>-</u>
Excess of revenues over expenditures	9,098,000	9,098,000	4,560,508	(4,537,492)	
OTHER FINANCING USES					
Transfers out	<u>(16,611,211)</u>	<u>(16,611,211)</u>	<u>(6,212,507)</u>	<u>10,398,704</u>	
Net Change in Fund Balance	\$ <u><u>(7,513,211)</u></u>	\$ <u><u>(7,513,211)</u></u>	(1,651,999)	\$ <u><u>5,861,212</u></u>	
Fund Balance - Beginning of Period			<u>11,348,453</u>		
Fund Balance - End of Period			\$ <u><u>9,696,454</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DUI CONVICTION FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Fines and forfeitures	\$ 21,000	\$ 21,000	\$ 12,616	\$ (8,384)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>21,000</u>	<u>23,000</u>	<u>9,841</u>	<u>13,159</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>(2,000)</u>	2,775	\$ <u>4,775</u>	
Fund Balance - Beginning of Period			<u>77,964</u>		
Fund Balance - End of Period			<u>\$ 80,739</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CORONER'S FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 50,000	\$ 50,000	\$ 28,595	\$ (21,405)	
Grants, contributions, and intergovernmental	4,625	4,625	4,320	(305)	
Investment income	<u>50</u>	<u>50</u>	<u>44</u>	<u>(6)</u>	
Total Revenues	<u>54,675</u>	<u>54,675</u>	<u>32,959</u>	<u>(21,716)</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	5,000	5,000	-	5,000	\$ -
Commodities	4,000	4,000	-	4,000	-
Capital outlay	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
Total Expenditures	<u>49,000</u>	<u>49,000</u>	<u>-</u>	<u>49,000</u>	<u>\$ -</u>
Excess of revenues over expenditures	5,675	5,675	32,959	27,284	
OTHER FINANCING USES					
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>	<u>9,000</u>	
Net Change in Fund Balance	<u>\$ (3,325)</u>	<u>\$ (3,325)</u>	<u>32,959</u>	<u>\$ 36,284</u>	
Fund Balance - Beginning of Period			<u>39,451</u>		
Fund Balance - End of Period			<u>\$ 72,410</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 135,000	\$ 135,000	\$ 55,955	\$ (79,045)	
Investment income	<u>250</u>	<u>250</u>	<u>82</u>	<u>(168)</u>	
Total Revenues	135,250	135,250	56,037	(79,213)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>193,479</u>	<u>193,479</u>	<u>91,468</u>	<u>102,011</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(58,229)</u>	\$ <u>(58,229)</u>	(35,431)	\$ <u>22,798</u>	
Fund Balance - Beginning of Period			<u>126,544</u>		
Fund Balance - End of Period			\$ <u>91,113</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LAW LIBRARY FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 247,000	\$ 247,000	\$ 110,769	\$ (136,231)	
Investment income	<u>550</u>	<u>550</u>	<u>247</u>	<u>(303)</u>	
Total Revenues	<u>247,550</u>	<u>247,550</u>	<u>111,016</u>	<u>(136,534)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	149,846	149,846	72,567	77,279	\$ -
Contractual services	400	400	146	254	-
Commodities	<u>155,800</u>	<u>155,800</u>	<u>71,205</u>	<u>84,595</u>	-
Total Expenditures	<u>306,046</u>	<u>306,046</u>	<u>143,918</u>	<u>162,128</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(58,496)</u>	\$ <u>(58,496)</u>	(32,902)	\$ <u>25,594</u>	
Fund Balance - Beginning of Period			<u>325,950</u>		
Fund Balance - End of Period			\$ <u>293,048</u>		



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
CIRCUIT COURT DOCUMENT STORAGE FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 660,000	\$ 660,000	\$ 305,815	\$ (354,185)	
Investment income	<u>200</u>	<u>200</u>	<u>157</u>	<u>(43)</u>	
Total Revenues	<u>660,200</u>	<u>660,200</u>	<u>305,972</u>	<u>(354,228)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	172,205	172,205	87,961	84,244	\$ -
Contractual services	<u>437,996</u>	<u>437,996</u>	<u>84,200</u>	<u>353,796</u>	<u>3,603</u>
Total Expenditures	<u>610,201</u>	<u>610,201</u>	<u>172,161</u>	<u>438,040</u>	<u>\$ 3,603</u>
Net Change in Fund Balance	\$ <u>49,999</u>	\$ <u>49,999</u>	133,811	\$ <u>83,812</u>	
Fund Deficit - Beginning of Period			<u>(166,612)</u>		
Fund Deficit - End of Period			<u>\$ (32,801)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PROBATION SERVICE FEE FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 338,000	\$ 338,000	\$ 174,082	\$ (163,918)	
Investment income	<u>1,200</u>	<u>1,200</u>	<u>533</u>	<u>(667)</u>	
Total Revenues	<u>339,200</u>	<u>339,200</u>	<u>174,615</u>	<u>(164,585)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	91,193	91,193	48,287	42,906	\$ -
Contractual services	359,000	359,000	170,423	188,577	-
Commodities	43,000	43,000	1,776	41,224	330
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Total Expenditures	<u>513,193</u>	<u>513,193</u>	<u>220,486</u>	<u>292,707</u>	<u>\$ 330</u>
Deficiency of revenues over expenditures	(173,993)	(173,993)	(45,871)	128,122	
OTHER FINANCING USES					
Transfers out	<u>(2,500)</u>	<u>(2,500)</u>	<u>-</u>	<u>2,500</u>	
Net Change in Fund Balance	<u>\$ (176,493)</u>	<u>\$ (176,493)</u>	<u>(45,871)</u>	<u>\$ 130,622</u>	
Fund Balance - Beginning of Period			<u>714,227</u>		
Fund Balance - End of Period			<u>\$ 668,356</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
EMDT FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ <u>20,500</u>	\$ <u>20,500</u>	\$ <u>12,037</u>	\$ <u>(8,463)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	37,000	37,000	17,714	19,286	\$ -
Commodities	<u>10,000</u>	<u>10,000</u>	<u>3,794</u>	<u>6,206</u>	<u>-</u>
Total Expenditures	<u>47,000</u>	<u>47,000</u>	<u>21,508</u>	<u>25,492</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(26,500)	(26,500)	(9,471)	17,029	
OTHER FINANCING SOURCES					
Transfers in	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	
Net Change in Fund Balance	\$ <u><u>(24,000)</u></u>	\$ <u><u>(24,000)</u></u>	(9,471)	\$ <u><u>14,529</u></u>	
Fund Balance - Beginning of Period			<u>36,857</u>		
Fund Balance - End of Period			\$ <u><u>27,386</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT COURT AUTOMATION FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 700,000	\$ 700,000	\$ 320,863	\$ (379,137)	
Investment income	<u>200</u>	<u>200</u>	<u>125</u>	<u>(75)</u>	
Total Revenues	<u>700,200</u>	<u>700,200</u>	<u>320,988</u>	<u>(379,212)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	165,735	165,735	79,596	86,139	\$ -
Contractual services	469,920	469,920	126,395	343,525	-
Commodities	<u>15,000</u>	<u>15,000</u>	<u>6,546</u>	<u>8,454</u>	-
Total Expenditures	<u>650,655</u>	<u>650,655</u>	<u>212,537</u>	<u>438,118</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>49,545</u>	\$ <u>49,545</u>	108,451	\$ <u>58,906</u>	
Fund Balance - Beginning of Period			<u>130,707</u>		
Fund Balance - End of Period			\$ <u>239,158</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 66,715	\$ 66,715	\$ 56,939	\$ (9,776)	
Investment income	<u>-</u>	<u>-</u>	<u>4</u>	<u>4</u>	
Total Revenues	66,715	66,715	56,943	(9,772)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>66,715</u>	<u>66,715</u>	<u>38,299</u>	<u>28,416</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	18,644	\$ <u>18,644</u>	
Fund Balance - Beginning of Period			<u>1,162</u>		
Fund Balance - End of Period			<u>\$ 19,806</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT COURT ADMIN FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 85,000	\$ 85,000	\$ 43,476	\$ (41,524)	
Investment income	<u>200</u>	<u>200</u>	<u>132</u>	<u>(68)</u>	
Total Revenues	<u>85,200</u>	<u>85,200</u>	<u>43,608</u>	<u>(41,592)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	23,447	23,447	11,691	11,756	\$ -
Contractual services	23,776	23,776	6,885	16,891	431
Commodities	<u>35,000</u>	<u>35,000</u>	<u>15,909</u>	<u>19,091</u>	<u>-</u>
Total Expenditures	<u>82,223</u>	<u>82,223</u>	<u>34,485</u>	<u>47,738</u>	<u>\$ 431</u>
Net Change in Fund Balance	\$ <u>2,977</u>	\$ <u>2,977</u>	9,123	\$ <u>6,146</u>	
Fund Balance - Beginning of Period			<u>170,679</u>		
Fund Balance - End of Period			<u>\$ 179,802</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT CLERK ELECTRONIC CITATION FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 45,000	\$ 45,000	\$ 21,290	\$ (23,710)	
Investment income	<u>100</u>	<u>100</u>	<u>38</u>	<u>(62)</u>	
Total Revenues	45,100	45,100	21,328	(23,772)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	<u>45,100</u>	<u>45,100</u>	<u>-</u>	<u>45,100</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	21,328	\$ <u>21,328</u>	
Fund Balance - Beginning of Period			<u>39,985</u>		
Fund Balance - End of Period			\$ <u>61,313</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL COURTS FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 227,000	\$ 227,000	\$ 115,779	\$ (111,221)	
Grants, contributions, and intergovernmental	<u>283,013</u>	<u>283,013</u>	<u>152,163</u>	<u>(130,850)</u>	
Total Revenues	<u>510,013</u>	<u>510,013</u>	<u>267,942</u>	<u>(242,071)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	451,890	451,890	218,345	233,545	\$ -
Contractual services	27,750	27,750	16,449	11,301	-
Commodities	<u>40,750</u>	<u>40,750</u>	<u>16,580</u>	<u>24,170</u>	-
Total Expenditures	<u>520,390</u>	<u>520,390</u>	<u>251,374</u>	<u>269,016</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(10,377)</u>	\$ <u>(10,377)</u>	16,568	\$ <u>26,945</u>	
Fund Balance - Beginning of Period			<u>579,550</u>		
Fund Balance - End of Period			\$ <u>596,118</u>		



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
STATE'S ATTORNEY AUTOMATION FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 28,000	\$ 28,000	\$ 14,673	\$ (13,327)	
Investment income	<u>9</u>	<u>9</u>	<u>32</u>	<u>23</u>	
Total Revenues	28,009	28,009	14,705	(13,304)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>28,009</u>	\$ <u>28,009</u>	14,705	\$ <u>(13,304)</u>	
Fund Balance - Beginning of Period			<u>35,894</u>		
Fund Balance - End of Period			\$ <u>50,599</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY MENTAL HEALTH FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 125,237	\$ 125,237	\$ 147,570	\$ 22,333	
Property taxes	10,900,000	10,900,000	627,624	(10,272,376)	
Investment income	8,150	8,150	5,049	(3,101)	
Miscellaneous	<u>2,500</u>	<u>2,500</u>	<u>22,745</u>	<u>20,245</u>	
Total Revenues	<u>11,035,887</u>	<u>11,035,887</u>	<u>802,988</u>	<u>(10,232,899)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,446,021	1,446,021	511,657	934,364	\$ -
Contractual services	9,567,960	9,567,960	3,036,891	6,531,069	-
Commodities	111,165	111,165	12,612	98,553	-
Capital outlay	<u>70,000</u>	<u>70,000</u>	<u>714</u>	<u>69,286</u>	-
Total Expenditures	<u>11,195,146</u>	<u>11,195,146</u>	<u>3,561,874</u>	<u>7,633,272</u>	\$ -
Deficiency of revenues over expenditures	(159,259)	(159,259)	(2,758,886)	(2,599,627)	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(415,741)</u>	<u>(415,741)</u>	<u>(339,579)</u>	<u>76,162</u>	
Net Change in Fund Balance	\$ <u><u>(575,000)</u></u>	\$ <u><u>(575,000)</u></u>	(3,098,465)	\$ <u><u>(2,523,465)</u></u>	
Fund Balance - Beginning of Period			<u>8,289,875</u>		
Fund Balance - End of Period			\$ <u><u>5,191,410</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERANS' ASSISTANCE COMMISSION FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 400,000	\$ 400,000	\$ 23,329	\$ (376,671)	
Investment income	10	10	-	(10)	
Miscellaneous	<u>600</u>	<u>600</u>	<u>-</u>	<u>(600)</u>	
Total Revenues	<u>400,610</u>	<u>400,610</u>	<u>23,329</u>	<u>(377,281)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	328,487	328,487	137,847	190,640	\$ -
Contractual services	315,612	315,612	65,559	250,053	1,437
Commodities	<u>23,400</u>	<u>24,252</u>	<u>9,475</u>	<u>14,777</u>	<u>1,606</u>
Total Expenditures	<u>667,499</u>	<u>668,351</u>	<u>212,881</u>	<u>455,470</u>	<u>\$ 3,043</u>
Net Change in Fund Balance	\$ <u>(266,889)</u>	\$ <u>(267,741)</u>	(189,552)	\$ <u>78,189</u>	
Fund Balance - Beginning of Period			<u>588,110</u>		
Fund Balance - End of Period			<u>\$ 398,558</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERANS' ASSISTANCE COMMISSION BUS FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 12	\$ 12	\$ 5	\$ (7)	
Miscellaneous	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>	
Total Revenues	<u>512</u>	<u>512</u>	<u>505</u>	<u>(7)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	<u>550</u>	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(1,038)</u>	\$ <u>(1,038)</u>	505	\$ <u>1,543</u>	
Fund Balance - Beginning of Period			<u>6,837</u>		
Fund Balance - End of Period			<u>\$ 7,342</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKFORCE NETWORK FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 2,580,153	\$ 2,630,683	\$ 1,217,223	\$ (1,413,460)	
Investment income	600	600	137	(463)	
Miscellaneous	<u>102,765</u>	<u>102,765</u>	<u>67,046</u>	<u>(35,719)</u>	
Total Revenues	<u>2,683,518</u>	<u>2,734,048</u>	<u>1,284,406</u>	<u>(1,449,642)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,467,788	1,467,788	634,957	832,831	\$ -
Contractual services	1,118,990	1,158,462	401,657	756,805	3,059
Commodities	79,115	90,173	47,749	42,424	-
Capital outlay	500	500	-	500	-
Debt service					
Principal retirement	<u>17,125</u>	<u>17,125</u>	<u>4,239</u>	<u>12,886</u>	<u>-</u>
Total Expenditures	<u>2,683,518</u>	<u>2,734,048</u>	<u>1,088,602</u>	<u>1,645,446</u>	<u>\$ 3,059</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	195,804	\$ <u>195,804</u>	
Fund Balance - Beginning of Period			<u>397,173</u>		
Fund Balance - End of Period			\$ <u>592,977</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TUBERCULOSIS CARE AND TREATMENT FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 10,500	\$ 10,500	\$ 4,190	\$ (6,310)	
Property taxes	250,000	250,000	14,584	(235,416)	
Investment income	<u>625</u>	<u>625</u>	<u>411</u>	<u>(214)</u>	
Total Revenues	<u>261,125</u>	<u>261,125</u>	<u>19,185</u>	<u>(241,940)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	294,803	294,803	121,484	173,319	\$ -
Contractual services	64,275	64,275	16,040	48,235	7,496
Commodities	<u>32,050</u>	<u>32,050</u>	<u>6,455</u>	<u>25,595</u>	<u>1,776</u>
Total Expenditures	<u>391,128</u>	<u>391,128</u>	<u>143,979</u>	<u>247,149</u>	<u>\$ 9,272</u>
Net Change in Fund Balance	\$ <u>(130,003)</u>	\$ <u>(130,003)</u>	(124,794)	\$ <u>5,209</u>	
Fund Balance - Beginning of Period			<u>603,323</u>		
Fund Balance - End of Period			<u>\$ 478,529</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ANIMAL SHELTER FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,500	\$ 2,500	\$ 530	\$ (1,970)	
Investment income	<u>100</u>	<u>100</u>	<u>19</u>	<u>(81)</u>	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>549</u>	<u>(2,051)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	5,000	5,000	-	5,000	\$ -
Commodities	<u>2,600</u>	<u>2,600</u>	<u>-</u>	<u>2,600</u>	<u>-</u>
Total Expenditures	<u>7,600</u>	<u>7,600</u>	<u>-</u>	<u>7,600</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u><u>(5,000)</u></u>	\$ <u><u>(5,000)</u></u>	549	\$ <u><u>5,549</u></u>	
Fund Balance - Beginning of Period			<u>24,913</u>		
Fund Balance - End of Period			<u><u>\$ 25,462</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DENTAL CARE CLINIC FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 71,000	\$ 71,000	\$ 29,575	\$ (41,425)	
Grants, contributions, and intergovernmental	444,000	449,000	207,405	(241,595)	
Investment income	<u>700</u>	<u>700</u>	<u>269</u>	<u>(431)</u>	
Total Revenues	<u>515,700</u>	<u>520,700</u>	<u>237,249</u>	<u>(283,451)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	496,301	496,301	233,932	262,369	\$ -
Contractual services	93,100	95,390	23,903	71,487	29,283
Commodities	<u>18,600</u>	<u>21,100</u>	<u>6,595</u>	<u>14,505</u>	<u>5,898</u>
Total Expenditures	<u>608,001</u>	<u>612,791</u>	<u>264,430</u>	<u>348,361</u>	<u>\$ 35,181</u>
Net Change in Fund Balance	<u>\$ (92,301)</u>	<u>\$ (92,091)</u>	(27,181)	<u>\$ 64,910</u>	
Fund Balance - Beginning of Period			<u>373,834</u>		
Fund Balance - End of Period			<u>\$ 346,653</u>		



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HEALTH SCHOLARSHIP FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 100	\$ 100	\$ 5	\$ (95)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>3,100</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(3,000)</u>	\$ <u>(3,000)</u>	5	\$ <u>3,005</u>	
Fund Balance - Beginning of Period			<u>6,303</u>		
Fund Balance - End of Period			<u>\$ 6,308</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SENIOR SERVICES FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,725,000	\$ 1,725,000	\$ 100,617	\$ (1,624,383)	
Investment income	<u>4,020</u>	<u>4,020</u>	<u>2,091</u>	<u>(1,929)</u>	
Total Revenues	1,729,020	1,729,020	102,708	(1,626,312)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>1,725,000</u>	<u>1,751,672</u>	<u>461,384</u>	<u>1,290,288</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u><u>4,020</u></u>	\$ <u><u>(22,652)</u></u>	(358,676)	\$ <u><u>(336,024)</u></u>	
Fund Balance - Beginning of Period			<u>2,847,176</u>		
Fund Balance - End of Period			\$ <u><u>2,488,500</u></u>		

## **DEBT SERVICE FUNDS**

**Series 2006 A Certificate Fund** - \$8,280,000 Debt Certificates, due in annual installments of \$40,000 to \$1,400,000; Interest at 3.85% to 4.0% through January 2022. The proceeds were used to advance refund Series 2002B debt certificates, for the purchase and construction of a new animal control facility, and for energy saving renovations at the government center.

**Series 2007 A Certificate Fund** - \$4,885,000 Debt Certificates, due in annual installments of \$440,000 to \$575,000; Interest at 3.85% to 4.15% through January 2017. The proceeds were used for the purchase and implementation of a new radio system for the Sheriff's Office.

**Series 2007 B Certificate Fund** - \$50,000,000 Debt Certificates, due in annual installments of \$4,060,000 to \$6,060,000; Interest at 4.0% to 4.5% through January 2017. The proceeds were used for highway engineering, construction, and maintenance costs.

**Series 2008 Certificate Fund** - \$4,480,000 Debt Certificates, due in annual installments of \$380,000 to \$520,000; Interest at 3.0% to 4.25% through January 2019. The proceeds were used for the acquisition of land and property adjacent to the County courthouse campus.

**Series 2010 A Certificate Fund** - \$7,595,000 Debt Certificates, due in annual installments of \$185,000 to \$1,125,000; Interest at 1.5% to 4.5% through December 2019. The proceeds were used for various capital projects, including the construction of a new County archive facility, the purchase of a new local area network, the buildout of a courtroom, and the purchase of a new storage area network.

**Series 2010 B Certificate Fund** - \$4,000,000 Debt Certificates (Recovery Zone Economic Development Bonds), due in annual installments of \$65,000 to \$350,000; Interest at 0.75% to 5.55% through December 2024. The County will receive a reimbursement from the Federal Government equal to 45% of each scheduled interest payment. The proceeds were used for the expansion of the County mental health facility.

**Series 2012 B Certificate Fund** - \$4,245,000 Debt Certificates, due in annual installments of \$310,000 to \$1,245,000; Interest at 2.0% to 3.5% through January 2022. The proceeds were used to currently refund Series 2003A debt certificates and to advance refund Series 2005A debt certificates.

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2006 A CERTIFICATE FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	530,000	530,000	530,000	-
Interest and fiscal charges	<u>210,438</u>	<u>210,438</u>	<u>110,331</u>	<u>100,107</u>
Total Expenditures	<u>740,438</u>	<u>740,438</u>	<u>640,331</u>	<u>100,107</u>
Deficiency of revenues over expenditures	(740,438)	(740,438)	(640,331)	100,107
OTHER FINANCING SOURCES				
Transfers in	<u>740,438</u>	<u>740,438</u>	<u>640,331</u>	<u>(100,107)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2007 A CERTIFICATE FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	510,000	510,000	510,000	-
Interest and fiscal charges	<u>77,828</u>	<u>77,828</u>	<u>43,991</u>	<u>33,837</u>
Total Expenditures	<u>587,828</u>	<u>587,828</u>	<u>553,991</u>	<u>33,837</u>
Deficiency of revenues over expenditures	(587,828)	(587,828)	(553,991)	33,837
OTHER FINANCING SOURCES				
Transfers in	<u>587,828</u>	<u>587,828</u>	<u>553,991</u>	<u>(33,837)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2007 B CERTIFICATE FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	5,295,000	5,295,000	5,295,000	-
Interest and fiscal charges	<u>901,891</u>	<u>901,891</u>	<u>510,300</u>	<u>391,591</u>
Total Expenditures	<u>6,196,891</u>	<u>6,196,891</u>	<u>5,805,300</u>	<u>391,591</u>
Deficiency of revenues over expenditures	(6,196,891)	(6,196,891)	(5,805,300)	391,591
OTHER FINANCING SOURCES				
Transfers in	<u>6,196,891</u>	<u>6,196,891</u>	<u>5,805,300</u>	<u>(391,591)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2008 CERTIFICATE FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	440,000	440,000	440,000	-
Interest and fiscal charges	<u>107,778</u>	<u>107,778</u>	<u>58,778</u>	<u>49,000</u>
Total Expenditures	<u>547,778</u>	<u>547,778</u>	<u>498,778</u>	<u>49,000</u>
Deficiency of revenues over expenditures	(547,778)	(547,778)	(498,778)	49,000
OTHER FINANCING SOURCES				
Transfers in	<u>547,778</u>	<u>547,778</u>	<u>498,778</u>	<u>(49,000)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010 A CERTIFICATE FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,050,000	1,050,000	1,050,000	-
Interest and fiscal charges	<u>158,478</u>	<u>158,478</u>	<u>87,328</u>	<u>71,150</u>
Total Expenditures	<u>1,208,478</u>	<u>1,208,478</u>	<u>1,137,328</u>	<u>71,150</u>
Deficiency of revenues over expenditures	(1,208,478)	(1,208,478)	(1,137,328)	71,150
OTHER FINANCING SOURCES				
Transfers in	<u>1,208,478</u>	<u>1,208,478</u>	<u>1,137,328</u>	<u>(71,150)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			\$ <u>-</u>	



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010 B CERTIFICATE FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	260,000	260,000	260,000	-
Interest and fiscal charges	<u>155,741</u>	<u>155,741</u>	<u>79,579</u>	<u>76,162</u>
Total Expenditures	<u>415,741</u>	<u>415,741</u>	<u>339,579</u>	<u>76,162</u>
Deficiency of revenues over expenditures	(415,741)	(415,741)	(339,579)	76,162
OTHER FINANCING SOURCES				
Transfers in	<u>415,741</u>	<u>415,741</u>	<u>339,579</u>	<u>(76,162)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2012 B CERTIFICATE FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,245,000	1,245,000	1,245,000	-
Interest and fiscal charges	<u>84,584</u>	<u>84,584</u>	<u>48,413</u>	<u>36,171</u>
Total Expenditures	<u>1,329,584</u>	<u>1,329,584</u>	<u>1,293,413</u>	<u>36,171</u>
Deficiency of revenues over expenditures	(1,329,584)	(1,329,584)	(1,293,413)	36,171
OTHER FINANCING SOURCES				
Transfers in	<u>1,329,584</u>	<u>1,329,584</u>	<u>1,293,413</u>	<u>(36,171)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

## **CAPITAL PROJECT FUNDS**

**Series 2010A Capital Projects Fund** - to account for various capital projects, including the construction of a new County archive facility, the purchase of a new local area network, the buildout of a courtroom, and the purchase of a new storage area network. Resources for the fund were provided by proceeds from Series 2010A debt certificates.

**Mental Health Facility Expansion Fund** - to account for the expansion of the County mental health facility. Resources for the fund were provided by proceeds from Series 2010B debt certificates.

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010A CAPITAL PROJECTS FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 27	\$ 27	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>55,941</u>	<u>55,671</u>	<u>270</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (55,941)</u>	<u>(55,644)</u>	<u>\$ 297</u>	
Fund Balance - Beginning of Period			<u>55,644</u>		
Fund Balance - End of Period			<u>\$ -</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MENTAL HEALTH FACILITY EXPANSION FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 2	\$ 2	
EXPENDITURES	<u>-</u>	<u>4,509</u>	<u>4,368</u>	<u>141</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>(4,509)</u>	(4,366)	\$ <u>143</u>	
Fund Balance - Beginning of Period			<u>4,366</u>		
Fund Balance - End of Period			\$ <u>-</u>		

## **PERMANENT FUNDS**

**Working Cash I and II Funds** – to account for funds raised through property tax levies and interest income. Funds are available for loans to other funds. The principal portion of the fund may not be expended.

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 1 FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 650	\$ 650	\$ 109	\$ (541)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	650	650	109	(541)
OTHER FINANCING USES				
Transfers out	<u>(650)</u>	<u>(650)</u>	<u>-</u>	<u>650</u>
Net Change in Fund Balance	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	109	\$ <u><u>109</u></u>
Fund Balance - Beginning of Year			<u>331,301</u>	
Fund Balance - End of Year			\$ <u><u>331,410</u></u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 2 FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 700	\$ 700	\$ 223	\$ (477)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	700	700	223	(477)
OTHER FINANCING USES				
Transfers out	<u>(700)</u>	<u>(700)</u>	<u>-</u>	<u>700</u>
Net Change in Fund Balance	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	223	\$ <u><u>223</u></u>
Fund Balance - Beginning of Year			<u>469,360</u>	
Fund Balance - End of Year			\$ <u><u>469,583</u></u>	



## **ENTERPRISE FUNDS**

**Valley Hi Fund** – to account for the activities of the Valley Hi nursing home.

**911 Fund (Emergency Telephone Services Board Fund)** – to account for funds raised through a telephone surcharge tax on each telephone line in the County. The funds are used to operate and equip a 911 telephone dispatch center within the County.

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
VALLEY HI FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 9,755,000	\$ 9,755,000	\$ 4,511,357	\$ (5,243,643)	
Property taxes	4,500,000	4,500,000	262,467	(4,237,533)	
Investment income	100,100	100,100	34,356	(65,744)	
Miscellaneous	<u>9,000</u>	<u>9,000</u>	<u>10,743</u>	<u>1,743</u>	
Total Revenues	\$ <u>14,364,100</u>	\$ <u>14,364,100</u>	\$ <u>4,818,923</u>	\$ <u>(9,545,177)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	\$ 7,408,141	\$ 7,408,141	\$ 3,579,645	\$ 3,828,496	\$ -
Contractual services	1,949,733	2,042,855	840,084	1,202,771	526,839
Commodities	1,075,640	1,094,793	482,020	612,773	468,985
Capital outlay	40,000	40,000	-	40,000	-
Debt service					
Principal retirement	14,474	14,474	7,183	7,291	7,291
Interest and fiscal charges	700	700	404	296	296
Depreciation	<u>-</u>	<u>-</u>	<u>195,000</u>	<u>(195,000)</u>	<u>-</u>
Total Expenditures	\$ <u>10,488,688</u>	\$ <u>10,600,963</u>	\$ <u>5,104,336</u>	\$ <u>5,496,627</u>	\$ <u>1,003,411</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
911 FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 2,170,000	\$ 2,170,000	\$ 1,202,322	\$ (967,678)	
Investment income	7,500	7,500	2,363	(5,137)	
Miscellaneous	<u>-</u>	<u>-</u>	<u>20</u>	<u>20</u>	
Total Revenues	\$ <u>2,177,500</u>	\$ <u>2,177,500</u>	\$ <u>1,204,705</u>	\$ <u>(972,795)</u>	
<b>EXPENDITURES</b>					
Current					
Public Safety					
Personnel services	\$ 385,677	\$ 385,677	\$ 178,879	\$ 206,798	\$ -
Contractual services	1,731,730	1,791,730	932,307	859,423	548,786
Commodities	241,200	562,814	47,197	515,617	311,175
Capital outlay	<u>20,000</u>	<u>443,580</u>	<u>-</u>	<u>443,580</u>	<u>50,000</u>
Total Expenditures	\$ <u>2,378,607</u>	\$ <u>3,183,801</u>	\$ <u>1,158,383</u>	\$ <u>2,025,418</u>	\$ <u>909,961</u>

## **INTERNAL SERVICE FUND**

**Health Insurance Fund** – to account for employee medical, dental, and prescription insurance premiums and claims.

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 2ND QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
HEALTH INSURANCE FUND  
For the Six Months Ended May 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 19,678,910	\$ 19,678,910	\$ 7,965,199	\$ (11,713,711)	
Investment income	<u>4,500</u>	<u>4,500</u>	<u>3,691</u>	<u>(809)</u>	
Total Revenues	\$ <u><u>19,683,410</u></u>	\$ <u><u>19,683,410</u></u>	\$ <u><u>7,968,890</u></u>	\$ <u><u>(11,714,520)</u></u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 69,632	\$ 69,632	\$ 32,775	\$ 36,857	\$ -
Contractual services	19,909,753	19,909,753	8,734,404	11,175,349	-
Commodities	<u>6,625</u>	<u>6,625</u>	<u>1,813</u>	<u>4,812</u>	-
Total Expenditures	\$ <u><u>19,986,010</u></u>	\$ <u><u>19,986,010</u></u>	\$ <u><u>8,768,992</u></u>	\$ <u><u>11,217,018</u></u>	\$ <u><u>-</u></u>